

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Irvington

County of Westchester

For the Fiscal Year Ended 05/31/2005

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller within sixty days after the close of the fiscal year of such Municipal Corporation *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government Services and Economic Development
Albany, New York 12236

VILLAGE OF Irvington

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2004 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2005:

(A) GENERAL
(CM) MISCELLANEOUS SPECIAL REV
CABLE TV FUND
(FX) WATER
(G) SEWER
(H) CAPITAL PROJECTS
(L) LIBRARY
(TA) AGENCY
(TE) PRIVATE PURPOSE TRUST
(V) DEBT SERVICE
(W) NON-CURRENT GOV LIABILITY

All amounts included in this update document for 2004 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Securities for Collateralization
- 3) Schedule of Time Deposits and Investments
- 4) Investment Certification
- 5) Bank Reconciliation
- 6) Local Government Questionnaire

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(A) GENERAL

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Cash	615,115	A200	1,930,377
Cash In Time Deposits	31,814	A201	355,569
Petty Cash	100	A210	100
TOTAL Cash	647,029		2,286,046
Tax Sale Certificates	70,719	A320	71,747
Allowance For Uncollectible Taxes	-14,136	A342	-26,704
TOTAL Taxes Receivable (net)	56,583		45,043
Accounts Receivable	75,900	A380	110,469
TOTAL Other Receivables (net)	75,900		110,469
State & Federal, Other		A410	1,003
TOTAL State And Federal Aid Receivables	0		1,003
Due From Other Funds	170,000	A391	174,449
TOTAL Due From Other Funds	170,000		174,449
Due From Other Governments	355,000	A440	580,220
TOTAL Due From Other Governments	355,000		580,220
Prepaid Expenses	79,318	A480	297,811
TOTAL Prepaid Expenses	79,318		297,811
TOTAL Assets	1,383,830		3,495,041

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(A) GENERAL

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	90,025	A600	445,563
TOTAL Accounts Payable	90,025		445,563
Accrued Liabilities	72,000	A601	152,500
TOTAL Accrued Liabilities	72,000		152,500
Tax Anticipation Notes Payable	0	A620	2,000,000
Revenue Anticipation Notes Payable	0	A621	415,000
TOTAL Notes Payable	0		2,415,000
Overpayments & Clearing Account	1,896	A690	3,173
TOTAL Other Liabilities	1,896		3,173
Due To Other Funds	844,268	A630	85,747
TOTAL Due To Other Funds	844,268		85,747
Due To Other Governments	492	A631	494
Due To Employees' Retirement System	0	A637	100,072
TOTAL Due To Other Governments	492		100,566
Deferred Revenues	174,696	A691	153,712
Deferred Tax Revenues	44,439	A694	26,823
TOTAL Deferred Revenues	219,135		180,535
TOTAL Liabilities	1,227,816		3,383,084
Reserve For Encumbrances	22,066	A821	24,747
TOTAL Reserve For Encumbrances	22,066		24,747
Unreserved Fund Balance Unappropriated	133,948	A911	87,221
TOTAL Unreserved Fund Balance - Unappropriated	133,948		87,221
TOTAL Fund Equity	156,014		111,968
TOTAL Liabilities And Fund Equity	1,383,830		3,495,052

VILLAGE OF Irvington
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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Real Property Taxes	8,056,343	A1001	
TOTAL Real Property Taxes	8,056,343		0
Other Payments In Lieu of Taxes	26,000	A1081	26,000
Interest & Penalties On Real Prop Taxes	47,199	A1090	42,469
TOTAL Real Property Tax Items	73,199		68,469
Non Prop Tax Dist By County	676,085	A1120	862,652
Utilities Gross Receipts Tax	104,170	A1130	103,587
Franchises	72,659	A1170	94,635
TOTAL Non Property Tax Items	852,914		1,060,874
Treasurer Fees	1,965	A1230	495
Police Fees	28,545	A1520	20,314
Parking Lots And Garages-No Tax	85,127	A1721	111,232
Park And Recreational Charges	454,400	A2001	480,198
Special Recreational Facility Charges	45,330	A2025	54,505
Planning Board Fees	49,525	A2115	32,618
TOTAL Departmental Income	664,892		699,362
Fire Protection Services Other Govts	110,852	A2262	110,000
Snow Removal Services, Other Govts	4,410	A2302	12,358
Youth Recreation Services, Other Govts	0	A2350	
TOTAL Intergovernmental Charges	115,262		122,358
Interest And Earnings	14,335	A2401	17,138
Rental of Real Property	89,612	A2410	110,342
TOTAL Use of Money And Property	103,947		127,480
Permits, Other	261,176	A2590	187,018
TOTAL Licenses And Permits	261,176		187,018
Fines And Forfeited Bail	106,065	A2610	112,867
TOTAL Fines And Forfeitures	106,065		112,867
Sales, Other	5,197	A2655	690
Insurance Recoveries	15,011	A2680	17,463
TOTAL Sale of Property And Compensation For Loss	20,208		18,153
Refunds of Prior Year's Expenditures	247	A2701	397
Gifts And Donations		A2705	2,000
Unclassified (specify)	8,772	A2770	840
TOTAL Miscellaneous Local Sources	9,019		3,237
St Aid, Revenue Sharing	29,561	A3001	29,561
St Aid, Mortgage Tax	190,838	A3005	372,484
St Aid, Consolidated Highway Aid	55,478	A3501	55,355
St Aid, Other Home And Comm Serv	38,597	A3989	5,000
TOTAL State Aid	314,474		462,400
Fed Aid, Disaster Assistance	-3,009	A4785	1,209
Fed Aid, Other Home And Comm Services		A4989	48,252
TOTAL Federal Aid	-3,009		49,461
TOTAL Revenues	10,574,490		2,911,679

VILLAGE OF Irvington
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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Other Debt		A5789	415,000
TOTAL Proceeds of Obligations	0		415,000
TOTAL Other Sources	0		415,000
TOTAL Detail Revenues And Other Sources	10,574,490		3,326,679

VILLAGE OF Irvington
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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Legislative Board, Pers Serv	9,400	A10101	9,200
TOTAL Legislative Board	9,400		9,200
Municipal Court, Pers Serv	50,993	A11101	54,710
Municipal Court, Equip & Cap Outlay	971	A11102	
Municipal Court, Contr Expend	8,367	A11104	13,226
TOTAL Municipal Court	60,331		67,936
Mayor, Pers Serv	4,800	A12101	4,800
Mayor, Contr Expend	1,061	A12104	140
TOTAL Mayor	5,861		4,940
Municipal Exec, Pers Serv	268,864	A12301	181,950
Municipal Exec, Equip & Cap Outlay	0	A12302	121
Municipal Exec, Contr Expend	3,975	A12304	5,859
TOTAL Municipal Exec	272,839		187,930
Auditor, Contr Expend	24,500	A13204	29,750
TOTAL Auditor	24,500		29,750
Treasurer, Pers Serv	93,026	A13251	167,090
Treasurer, Equip & Cap Outlay	268	A13252	
Treasurer, Contr Expend	62,774	A13254	61,206
TOTAL Treasurer	156,068		228,296
Assessment, Contr Expend	6,400	A13554	5,000
TOTAL Assessment	6,400		5,000
Law, Pers Serv	14,144	A14201	15,381
Law, Contr Expend	39,612	A14204	52,752
TOTAL Law	53,756		68,133
Engineer, Pers Serv	76,811	A14401	85,500
Engineer, Equip & Cap Outlay	130	A14402	
Engineer, Contr Expend	514	A14404	229
TOTAL Engineer	77,455		85,729
Elections, Contr Expend	2,572	A14504	7,829
Elections, Empl Bnfts	2,704	A14508	
TOTAL Elections	5,276		7,829
Buildings, Pers Serv	0	A16201	253
Buildings, Equip & Cap Outlay	890	A16202	
Buildings, Contr Expend	142,767	A16204	147,596
TOTAL Buildings	143,657		147,849
Central Garage, Pers Serv	116,026	A16401	122,216
Central Garage, Equip & Cap Outlay	4,914	A16402	6,317
Central Garage, Contr Expend	88,248	A16404	112,999
TOTAL Central Garage	209,188		241,532
Central Storeroom, Contr Expend	4,374	A16604	604
TOTAL Central Storeroom	4,374		604
Unallocated Insurance, Contr Expend	477,222	A19104	511,614
TOTAL Unallocated Insurance	477,222		511,614
Municipal Assn Dues, Contr Expend	9,705	A19204	4,938
TOTAL Municipal Assn Dues	9,705		4,938

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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Other General Government, Pers Serv	46,280	A19891	51,466
Other Gen Govt Support, Contr Expend	89,141	A19894	219,063
TOTAL Other Gen Govt Support	135,421		270,529
TOTAL General Government Support	1,651,453		1,871,809
Police, Pers Serv	1,944,057	A31201	2,048,954
Police, Equip & Cap Outlay	27,172	A31202	4,823
Police, Contr Expend	76,781	A31204	83,986
TOTAL Police	2,048,010		2,137,763
On-Street Parking, Pers Serv	26,042	A33201	26,205
On-Street Parking, Contr Expend	318	A33204	1,187
TOTAL On-Street Parking	26,360		27,392
Fire, Pers Serv	45,225	A34101	47,091
Fire, Equip & Cap Outlay	23,071	A34102	44,516
Fire, Contr Expend	167,445	A34104	151,076
TOTAL Fire	235,741		242,683
Safety Inspection, Pers Serv	121,313	A36201	134,200
Safety Inspection, Equip & Cap Outlay	0	A36202	
Safety Inspection, Contr Expend	6,387	A36204	9,990
TOTAL Safety Inspection	127,700		144,190
TOTAL Public Safety	2,437,811		2,552,028
Narcotic Guid Council, Contr Expend	1,150	A42104	
TOTAL Narcotic Guid Council	1,150		0
TOTAL Health	1,150		0
Maint of Streets, Pers Serv	538,246	A51101	574,145
Maint of Streets, Equip & Cap Outlay	11,806	A51102	6,049
Maint of Streets, Contr Expend	168,131	A51104	163,866
TOTAL Maint of Streets	718,183		744,060
Snow Removal, Pers Serv	67,648	A51421	78,118
Snow Removal, Equip & Cap Outlay		A51422	5,452
Snow Removal, Contr Expend	54,782	A51424	80,116
TOTAL Snow Removal	122,430		163,686
Street Lighting, Equip & Cap Outlay	2,970	A51822	2,811
Street Lighting, Contr Expend	76,459	A51824	85,647
TOTAL Street Lighting	79,429		88,458
TOTAL Transportation	920,042		996,204
Publicity, Contr Expend	10,429	A64104	7,922
TOTAL Publicity	10,429		7,922
TOTAL Economic Assistance And Opportunity	10,429		7,922
Playgr & Rec Centers, Pers Serv	213,780	A71401	201,511
Playgr & Rec Centers, Equip & Cap Outlay	28,192	A71402	5,704
Playgr & Rec Centers, Contr Expend	128,305	A71404	129,955
TOTAL Playgr & Rec Centers	370,277		337,170
Youth Prog, Pers Serv	304,154	A73101	318,724
Youth Prog, Equip & Cap Outlay	978	A73102	49,247

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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Youth Prog, Contr Expend	849,640	A73104	825,270
TOTAL Youth Prog	1,154,772		1,193,241
Historian, Contr Expend	7,220	A75104	7,220
TOTAL Historian	7,220		7,220
Celebrations, Contr Expend	52,163	A75504	53,171
TOTAL Celebrations	52,163		53,171
TOTAL Culture And Recreation	1,584,432		1,590,802
Zoning, Contr Expend	7,195	A80104	1,445
TOTAL Zoning	7,195		1,445
Planning, Pers Serv	13,254	A80201	14,235
Planning, Contr Expend	19,192	A80204	45,837
TOTAL Planning	32,446		60,072
Research, Pers Serv	0	A80301	
Research, Contr Expend	676	A80304	119
TOTAL Research	676		119
Environmental Control, Contr Expend	0	A80904	215
TOTAL Environmental Control	0		215
Refuse & Garbage, Pers Serv	402,312	A81601	437,915
Refuse & Garbage, Equip & Cap Outlay	4,690	A81602	
Refuse & Garbage, Contr Expend	142,936	A81604	149,329
TOTAL Refuse & Garbage	549,938		587,244
Other Sanitation, Per Serv	123,791	A81891	136,563
Other Sanitation, Contr Expend	24,652	A81894	12,159
TOTAL Other Sanitation	148,443		148,722
Shade Tree, Contr Expend	25,969	A85604	21,979
TOTAL Shade Tree	25,969		21,979
Misc Home & Comm Serv, Pers Serv	31,472	A89891	31,707
Misc Home & Comm Serv, Equip & Cap Outlay	5,359	A89892	5,324
Misc Home & Comm Serv, Contr Expend	26,590	A89894	29,561
TOTAL Misc Home & Comm Serv	63,421		66,592
TOTAL Home And Community Services	828,088		886,388
State Retirement System	185,702	A90108	643,237
Local Pension Fund, Empl Bnfts	77,218	A90258	73,959
Social Security, Employer Cont	356,239	A90308	367,041
Worker's Compensation, Empl Bnfts	176,505	A90408	199,019
Life Insurance, Empl Bnfts	16,922	A90458	17,011
Unemployment Insurance, Empl Bnfts	3,517	A90508	
Disability Insurance, Empl Bnfts	3,766	A90558	3,771
Hospital & Medical (dental) Ins, Empl Bnft	951,236	A90608	1,049,876
TOTAL Employee Benefits	1,771,105		2,353,914
Debt Interest, Tax Anticipation Notes	3,868	A97607	

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(A) GENERAL

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Debt Interest, Revenue Anticipation Notes	0	A97707	
TOTAL Debt Interest	3,868		0
TOTAL Expenditures	9,208,378		10,259,067
Transfers, Other Funds	1,633,825	A99019	1,745,815
TOTAL Operating Transfers	1,633,825		1,745,815
TOTAL Other Uses	1,633,825		1,745,815
TOTAL Detail Expenditures And Other Uses	10,842,203		12,004,882

VILLAGE OF Irvington
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(A) GENERAL

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	423,727	A8021	156,014
Prior Period Adj - Decrease In Fund Equity		A8015	99,886
Restated Fund Equity - Beg of Year	423,727	A8022	56,128
ADD - REVENUES AND OTHER SOURCES	10,574,490		3,326,679
DEDUCT - EXPENDITURES AND OTHER USES	10,842,203		12,004,882
Fund Equity-End of Year	156,014	A8029	111,968

VILLAGE OF Irvington
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(A) GENERAL

Budget Summary

Code Description	2005	EdpCode	2006
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	8,709,347	A1049N	9,831,943
Est Rev - Real Property Tax Items	50,000	A1099N	50,000
Est Rev - Non Property Tax Items	905,000	A1199N	955,000
Est Rev - Departmental Income	641,000	A1299N	657,100
Est Rev - Intergovernmental Charges	108,813	A2399N	108,813
Est Rev - Use of Money And Property	150,000	A2499N	150,000
Est Rev - Licenses And Permits	178,300	A2599N	178,300
Est Rev - Fines And Forfeitures	125,000	A2649N	125,000
Est Rev - Sale of Prop And Comp For Loss	10,000	A2699N	10,000
Est Rev - Miscellaneous Local Sources	1,000	A2799N	1,000
Est Rev - State Aid	284,000	A3099N	284,000
TOTAL Estimated Revenues	11,162,460		12,351,156
TOTAL Estimated Revenues And Other Sources	11,162,460		12,351,156

VILLAGE OF Irvington
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(A) GENERAL

Budget Summary

Code Description	2005	EdpCode	2006
Appropriations And Other Uses			
App - General Government Support	1,786,970	A1999N	1,914,600
App - Public Safety	2,489,465	A3999N	2,623,318
App - Health	2,500	A4999N	2,500
App - Transportation	844,000	A5999N	927,775
App - Economic Assistance And Opportunity	10,000	A6999N	22,000
App - Culture And Recreation	1,337,500	A7999N	1,431,540
App - Home And Community Services	909,810	A8999N	898,240
App - Employee Benefits	1,993,400	A9199N	2,435,253
App - Debt Service	1,071,465	A9899N	1,427,601
TOTAL Appropriations	10,445,110		11,682,827
App - Interfund Transfer	717,350	A9999N	668,329
TOTAL Other Uses	717,350		668,329
TOTAL Appropriations And Other Uses	11,162,460		12,351,156

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Due From Other Funds	8,156	CM391	5,574
TOTAL Due From Other Funds	8,156		5,574
TOTAL Assets	8,156		5,574

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	270	CM600	783
TOTAL Accounts Payable	270		783
TOTAL Liabilities	270		783
Unreserved Fund Balance Unappropriated	7,886	CM911	4,791
TOTAL Unreserved Fund Balance - Unappropriated	7,886		4,791
TOTAL Fund Equity	7,886		4,791
TOTAL Liabilities And Fund Equity	8,156		5,574

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Interfund Transfers	12,500	CM5031	0
TOTAL Interfund Transfers	12,500		0
TOTAL Other Sources	12,500		0
TOTAL Detail Revenues And Other Sources	12,500		0

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Other Gen Govt Support-Equip & Cap Outlay	3,588	CM19892	
Other General Government Support-Contr Exp	1,026	CM19894	
TOTAL Other General Government Support-Contr Exp	4,614		0
TOTAL General Government Support	4,614		0
Other Econ & Development-Equip & Cap Outla		CM69892	1,351
Other Economic And Development-Contr Expen		CM69894	1,744
TOTAL Other Economic And Development-Contr Expen	0		3,095
TOTAL Economic Assistance And Opportunity	0		3,095
State Retirement Empl Bnfts	0	CM90108	
Social Security Empl Bnfts	0	CM90308	
Worker's Compensation, Empl Bnfts	0	CM90408	
TOTAL Employee Benefits	0		0
TOTAL Expenditures	4,614		3,095
TOTAL Detail Expenditures And Other Uses	4,614		3,095

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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CM8021	7,886
Restated Fund Equity - Beg of Year	0	CM8022	7,886
ADD - REVENUES AND OTHER SOURCES	12,500		
DEDUCT - EXPENDITURES AND OTHER USES	4,614		3,095
Fund Equity-End of Year	7,886	CM8029	4,791

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CABLE TV FUND

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Due From Other Funds	8,156	CM391	5,574
TOTAL Due From Other Funds	8,156		5,574
TOTAL Assets	8,156		5,574

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CABLE TV FUND

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	270	CM600	783
TOTAL Accounts Payable	270		783
TOTAL Liabilities	270		783
Unreserved Fund Balance Unappropriated	7,886	CM911	4,791
TOTAL Unreserved Fund Balance - Unappropriated	7,886		4,791
TOTAL Fund Equity	7,886		4,791
TOTAL Liabilities And Fund Equity	8,156		5,574

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CABLE TV FUND

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Interfund Transfers	12,500	CM5031	
TOTAL Interfund Transfers	12,500		0
TOTAL Other Sources	12,500		0
TOTAL Detail Revenues And Other Sources	12,500		0

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CABLE TV FUND

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Other Gen Govt Support-Equip & Cap Outlay	3,588	CM19892	
Other General Government Support-Contr Exp	1,026	CM19894	
TOTAL Other General Government Support-Contr Exp	4,614		0
TOTAL General Government Support	4,614		0
Other Econ & Development-Equip & Cap Outla		CM69892	1,351
Other Economic And Development-Contr Expen		CM69894	1,744
TOTAL Other Economic And Development-Contr Expen	0		3,095
TOTAL Economic Assistance And Opportunity	0		3,095
State Retirement Empl Bnfts	0	CM90108	
Social Security Empl Bnfts	0	CM90308	
Worker's Compensation, Empl Bnfts	0	CM90408	
TOTAL Employee Benefits	0		0
TOTAL Expenditures	4,614		3,095
TOTAL Detail Expenditures And Other Uses	4,614		3,095

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CABLE TV FUND

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CM8021	7,886
Restated Fund Equity - Beg of Year	0	CM8022	7,886
ADD - REVENUES AND OTHER SOURCES	12,500		
DEDUCT - EXPENDITURES AND OTHER USES	4,614		3,095
Fund Equity-End of Year	7,886	CM8029	4,791

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(FX) WATER

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Petty Cash	50	FX210	50
TOTAL Cash	50		50
Water Rents Receivable	154,148	FX350	617,887
Allowance For Receivables		FX389	-469,270
TOTAL Other Receivables (net)	154,148		148,617
Due From Other Funds	0	FX391	
TOTAL Due From Other Funds	0		0
Prepaid Expenses	2,200	FX480	2,633
TOTAL Prepaid Expenses	2,200		2,633
TOTAL Assets	156,398		151,300

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(FX) WATER

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	16,563	FX600	42,583
TOTAL Accounts Payable	16,563		42,583
Accrued Liabilities	181,315	FX601	
TOTAL Accrued Liabilities	181,315		0
Due To Other Funds	256,611	FX630	916,469
TOTAL Due To Other Funds	256,611		916,469
Due To Other Governments	74	FX631	15,611
Due To Employees' Retirement System		FX637	2,783
TOTAL Due To Other Governments	74		18,394
TOTAL Liabilities	454,563		977,446
Reserve For Encumbrances		FX821	1,000
TOTAL Reserve For Encumbrances	0		1,000
Reserve For Inventory		FX845	2,633
TOTAL Contributed Reserve	0		2,633
Unreserved Fund Balance Unappropriated	-298,165	FX911	-829,779
TOTAL Unreserved Fund Balance - Unappropriated	-298,165		-829,779
TOTAL Fund Equity	-298,165		-826,146
TOTAL Liabilities And Fund Equity	156,398		151,300

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(FX) WATER

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Metered Water Sales	859,931	FX2140	858,327
Interest & Penalties On Water Rents	6,808	FX2148	8,733
TOTAL Departmental Income	866,739		867,060
Interest And Earnings	0	FX2401	
TOTAL Use of Money And Property	0		0
Sales of Equipment	8,343	FX2665	5,072
TOTAL Sale of Property And Compensation For Loss	8,343		5,072
Unclassified (specify)	2,233	FX2770	2,614
TOTAL Miscellaneous Local Sources	2,233		2,614
TOTAL Revenues	877,315		874,746
TOTAL Detail Revenues And Other Sources	877,315		874,746

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(FX) WATER

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	10,000	FX19104	10,000
TOTAL Unallocated Insurance	10,000		10,000
Other General Government,pers Serv	0	FX19891	
TOTAL Other General Government	0		0
TOTAL General Government Support	10,000		10,000
Water Administration, Pers Serv	108,544	FX83101	122,532
Water Administration, Contr Expend	874	FX83104	5,185
TOTAL Water Administration	109,418		127,717
Source Supply Pwr & Pump, Contr Expend	288,604	FX83204	398,278
TOTAL Source Supply Pwr & Pump	288,604		398,278
Water Trans & Distrib, Pers Serv	264,251	FX83401	292,425
Water Trans & Distrib, Equip & Cap Outlay	11,154	FX83402	14,860
Water Trans & Distrib, Contr Expend	67,904	FX83404	92,059
TOTAL Water Trans & Distrib	343,309		399,344
TOTAL Home And Community Services	741,331		925,339
State Retirement, Empl Bnfts	29,600	FX90108	7,414
Social Security, Empl Bnfts	27,783	FX90308	29,949
Workers Compensation, Empl Bnfts	9,000	FX90408	5,063
Life Insurance, Empl Bnfts	552	FX90458	557
Hospital & Medical (dental) Ins, Empl Bnft	34,189	FX90608	32,577
TOTAL Employee Benefits	101,124		75,560
TOTAL Expenditures	852,455		1,010,899
Transfers, Other Funds	411,879	FX99019	377,800
TOTAL Operating Transfers	411,879		377,800
TOTAL Other Uses	411,879		377,800
TOTAL Detail Expenditures And Other Uses	1,264,334		1,388,699

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(FX) WATER

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	88,854	FX8021	-298,165
Prior Period Adj - Decrease In Fund Equity		FX8015	14,028
Restated Fund Equity - Beg of Year	88,854	FX8022	-312,193
ADD - REVENUES AND OTHER SOURCES	877,315		874,746
DEDUCT - EXPENDITURES AND OTHER USES	1,264,334		1,388,699
Fund Equity - End of Year	-298,165	FX8029	-826,146

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(FX) WATER

Budget Summary

Code Description	2005	EdpCode	2006
Estimated Revenues And Other Sources			
Est Rev - Use of Money And Property	2,000	FX2499N	
Est Rev - Sale of Prop And Comp For Loss	1,321,100	FX2699N	1,458,798
Est Rev-Miscellaneous Local Sources	8,000	FX2799N	8,000
TOTAL Estimated Revenues	1,331,100		1,466,798
TOTAL Estimated Revenues And Other Sources	1,331,100		1,466,798

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(FX) WATER

Budget Summary

Code Description	2005	EdpCode	2006
Appropriations And Other Uses			
App - General Government Support	22,600	FX1999N	22,600
App-Home And Community Services	802,100	FX8999N	936,200
App - Employee Benefits	128,600	FX9199N	126,655
TOTAL Appropriations	953,300		1,085,455
App - Interfund Transfer	377,800	FX9999N	381,343
TOTAL Other Uses	377,800		381,343
TOTAL Appropriations And Other Uses	1,331,100		1,466,798

VILLAGE OF Irvington
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(G) SEWER

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Sewer Rents Receivable	14,898	G360	47,775
Allowance For Receivables		G389	-35,813
TOTAL Other Receivables (net)	14,898		11,962
Due From Other Funds		G391	10,466
TOTAL Due From Other Funds	0		10,466
Prepaid Expenses	1,465	G480	1,755
TOTAL Prepaid Expenses	1,465		1,755
TOTAL Assets	16,363		24,183

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(G) SEWER

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	429	G600	718
TOTAL Accounts Payable	429		718
Due To Other Funds	2,486	G630	4,808
TOTAL Due To Other Funds	2,486		4,808
Due To Employees' Retirement System		G637	596
TOTAL Due To Other Governments	0		596
TOTAL Liabilities	2,915		6,122
Unreserved Fund Balance Unappropriated	13,448	G911	18,061
TOTAL Unreserved Fund Balance - Unappropriated	13,448		18,061
TOTAL Fund Equity	13,448		18,061
TOTAL Liabilities And Fund Equity	16,363		24,183

VILLAGE OF Irvington
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(G) SEWER

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Sewer Rents	83,972	G2120	77,877
Interest & Penalties On Sewer Accts	644	G2128	806
TOTAL Departmental Income	84,616		78,683
Misc Revenue, Other Govts	6,034	G2389	
TOTAL Intergovernmental Charges	6,034		0
TOTAL Revenues	90,650		78,683
TOTAL Detail Revenues And Other Sources	90,650		78,683

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(G) SEWER

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	5,000	G19104	
TOTAL Unallocated Insurance	5,000		0
Taxes & Assess On Munic Prop, Contr Expend	15,578	G19504	16,473
TOTAL Taxes & Assess On Munic Prop	15,578		16,473
TOTAL General Government Support	20,578		16,473
Sanitary Sewers, Pers Serv	37,136	G81201	11,550
Sanitary Sewers, Equip & Cap Outlay	1,709	G81202	1,376
Sanitary Sewers, Contr Expend	11,869	G81204	16,428
TOTAL Sanitary Sewers	50,714		29,354
TOTAL Home And Community Services	50,714		29,354
State Retirement, Empl Bnfts	4,000	G90108	2,593
Social Security , Empl Bnfts	2,838	G90308	883
Worker's Compensation, Empl Bnfts	3,500	G90408	809
Life Insurance, Empl Bnfts	369	G90458	370
Hospital & Medical (dental) Ins, Empl Bnft	10,580	G90608	21,585
TOTAL Employee Benefits	21,287		26,240
TOTAL Expenditures	92,579		72,067
Transfers, Other Funds	0	G99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	92,579		72,067

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(G) SEWER

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	15,378	G8021	13,449
Prior Period Adj - Decrease In Fund Equity		G8015	2,004
Restated Fund Equity - Beg of Year	15,378	G8022	11,445
ADD - REVENUES AND OTHER SOURCES	90,650		78,683
DEDUCT - EXPENDITURES AND OTHER USES	92,579		72,067
Fund Equity - End of Year	13,449	G8029	18,061

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(G) SEWER

Budget Summary

Code Description	2005	EdpCode	2006
Estimated Revenues And Other Sources			
Est Rev-Intergovernmental Charges	98,000	G2399N	113,400
Est Rev - Use of Money And Property	500	G2499N	
Est Rev-Miscellaneous Local Sources	10,900	G2799N	
TOTAL Estimated Revenues	109,400		113,400
Estimated - Interfund Transfer		G5031N	5,000
TOTAL Estimated Other Sources	0		5,000
TOTAL Estimated Revenues And Other Sources	109,400		118,400

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(G) SEWER

Budget Summary

Code Description	2005	EdpCode	2006
Appropriations And Other Uses			
App - General Government Support	20,000	G1999N	20,000
App - Home And Community Services	75,200	G8999N	84,200
App - Employee Benefits	14,200	G9199N	14,200
TOTAL Appropriations	109,400		118,400
TOTAL Appropriations And Other Uses	109,400		118,400

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Cash In Time Deposits	4,181	H201	4,256
TOTAL Cash	4,181		4,256
Accounts Receivable	208,550	H380	204,431
TOTAL Other Receivables (net)	208,550		204,431
State & Federal Receivables	562,503	H410	542,503
TOTAL State And Federal Aid Receivables	562,503		542,503
Due From Other Funds	772,397	H391	758,220
TOTAL Due From Other Funds	772,397		758,220
TOTAL Assets	1,547,631		1,509,410

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	60,005	H600	255,426
TOTAL Accounts Payable	60,005		255,426
Accrued Liabilities	0	H601	
TOTAL Accrued Liabilities	0		0
Retained Percentages, Cont Pay	43,893	H605	20,965
TOTAL Retained Percentages	43,893		20,965
Bond Anticipation Notes Payable	6,783,100	H626	7,414,500
TOTAL Notes Payable	6,783,100		7,414,500
Due To Other Funds	170,000	H630	268,048
TOTAL Due To Other Funds	170,000		268,048
TOTAL Liabilities	7,056,998		7,958,939
Unreserved Fund Balance Unappropriated	-5,509,367	H911	-6,449,529
TOTAL Unreserved Fund Balance - Unappropriated	-5,509,367		-6,449,529
TOTAL Fund Equity	-5,509,367		-6,449,529
TOTAL Liabilities And Fund Equity	1,547,631		1,509,410

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Gifts And Donations	775,814	H2705	130,000
TOTAL Miscellaneous Local Sources	775,814		130,000
St Aid, Other Home And Comm Serv	49,071	H3989	
TOTAL State Aid	49,071		0
Fed Aid, Other Home And Comm Services	37,665	H4989	
TOTAL Federal Aid	37,665		0
TOTAL Revenues	862,550		130,000
Interfund Transfers	15,000	H5031	
TOTAL Interfund Transfers	15,000		0
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	508,400	H5731	458,300
TOTAL Proceeds of Obligations	508,400		458,300
TOTAL Other Sources	523,400		458,300
TOTAL Detail Revenues And Other Sources	1,385,950		588,300

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Budget, Equip & Cap Outlay		H13402	15,537
TOTAL Budget	0		15,537
Assessment, Equip & Cap Outlay		H13552	13,835
TOTAL Assessment	0		13,835
Buildings, Equip & Cap Outlay	53,146	H16202	758,768
TOTAL Buildings	53,146		758,768
Central Garage, Equip & Cap Outlay	0	H16402	
TOTAL Central Garage	0		0
TOTAL General Government Support	53,146		788,140
Police, Equip & Cap Outlay	25,764	H31202	59,183
TOTAL Police	25,764		59,183
Fire, Equip & Cap Outlay	84,845	H34102	43,709
TOTAL Fire	84,845		43,709
Misc Public Safety, Equip & Cap Outlay	0	H39892	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	110,609		102,892
Maint of Streets, Equip & Cap Outlay	399,513	H51102	269,623
TOTAL Maint of Streets	399,513		269,623
Snow Removal, Equip & Cap Outlay		H51422	6,910
TOTAL Snow Removal	0		6,910
TOTAL Transportation	399,513		276,533
Playgr & Rec Centers, Equip & Cap Outlay	423,855	H71402	109,321
TOTAL Playgr & Rec Centers	423,855		109,321
Youth Prog, Equip & Cap Outlay	33,366	H73102	13,977
TOTAL Youth Prog	33,366		13,977
Library Equip & Cap Outlay	0	H74972	
TOTAL Library Equip & Cap Outlay	0		0
Other Culture And Recreation		H79972	29,448
TOTAL Other Culture And Recreation	0		29,448
TOTAL Culture And Recreation	457,221		152,746
Environmental Control, Equip & Cap Outlay	458,370	H80902	
TOTAL Environmental Control	458,370		0
Source Supply Pwr & Pump, Equip & Cap Outla	58,853	H83202	
TOTAL Source Supply Pwr & Pump	58,853		0
Water Trans & Distrib, Equip & Cap Outlay		H83402	31,023
TOTAL Water Trans & Distrib	0		31,023
Misc Home & Comm Serv, Equip & Cap Outlay	-2,665	H89892	100,987
TOTAL Misc Home & Comm Serv	-2,665		100,987
TOTAL Home And Community Services	514,558		132,010
TOTAL Expenditures	1,535,047		1,452,321

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Transfers, Capital Projects Fund		H99509	76,139
TOTAL Operating Transfers	0		76,139
TOTAL Other Uses	0		76,139
TOTAL Detail Expenditures And Other Uses	1,535,047		1,528,460

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-5,360,270	H8021	-5,509,367
Restated Fund Equity - Beg of Year	-5,360,270	H8022	-5,509,367
ADD - REVENUES AND OTHER SOURCES	1,385,950		588,300
DEDUCT - EXPENDITURES AND OTHER USES	1,535,047		1,528,460
Fund Equity - End of Year	-5,509,367	H8029	-6,449,527

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(L) LIBRARY

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Petty Cash	50	L210	50
TOTAL Cash	50		50
Due From Other Funds	69,976	L391	106,183
TOTAL Due From Other Funds	69,976		106,183
Prepaid Expenses	10,726	L480	2,633
TOTAL Prepaid Expenses	10,726		2,633
TOTAL Assets	80,752		108,866

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(L) LIBRARY

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	956	L600	16,295
TOTAL Accounts Payable	956		16,295
Due To Other Funds		L630	7,381
TOTAL Due To Other Funds	0		7,381
Due To Employees' Retirement System		L637	3,729
TOTAL Due To Other Governments	0		3,729
TOTAL Liabilities	956		27,405
Unreserved Fund Balance Unappropriated	79,796	L911	81,461
TOTAL Unreserved Fund Balance - Unappropriated	79,796		81,461
TOTAL Fund Equity	79,796		81,461
TOTAL Liabilities And Fund Equity	80,752		108,866

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(L) LIBRARY

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Library Charges	7,446	L2082	7,363
TOTAL Departmental Income	7,446		7,363
Interest And Earnings	0	L2401	
TOTAL Use of Money And Property	0		0
Unclassified (specify)	1,382	L2770	1,107
TOTAL Miscellaneous Local Sources	1,382		1,107
TOTAL Revenues	8,828		8,470
Interfund Transfers	632,750	L5031	674,350
TOTAL Interfund Transfers	632,750		674,350
TOTAL Other Sources	632,750		674,350
TOTAL Detail Revenues And Other Sources	641,578		682,820

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(L) LIBRARY

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Library, Pers Serv	355,508	L74101	369,628
Library, Equip & Cap Outlay	212	L74102	1,115
Library, Contr Expend	175,874	L74104	213,412
TOTAL Library	531,594		584,155
TOTAL Culture And Recreation	531,594		584,155
State Retirement, Empl Bnfts	12,000	L90108	23,385
Social Security, Empl Bnfts	27,114	L90308	28,128
Worker's Compensation, Empl Bnfts	10,000	L90408	7,046
Life Insurance, Empl Bnfts	552	L90458	557
Hospital & Medical (dental) Ins, Empl Bnft	27,863	L90608	32,540
TOTAL Employee Benefits	77,529		91,656
TOTAL Expenditures	609,123		675,811
TOTAL Detail Expenditures And Other Uses	609,123		675,811

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(L) LIBRARY

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	47,341	L8021	79,796
Prior Period Adj - Decrease In Fund Equity		L8015	5,344
Restated Fund Equity - Beg of Year	47,341	L8022	74,452
ADD - REVENUES AND OTHER SOURCES	641,578		682,820
DEDUCT - EXPENDITURES AND OTHER USES	609,123		675,811
Fund Equity - End of Year	79,796	L8029	81,461

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(TA) AGENCY

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Due From Other Funds	165,945	TA391	43,066
TOTAL Due From Other Funds	165,945		43,066
TOTAL Assets	165,945		43,066

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(TA) AGENCY

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Due To Other Funds	1,398	TA630	4,449
TOTAL Due To Other Funds	1,398		4,449
Consolidated Payroll	-593	TA10	174
Service Awards	0	TA13	
Deferred Compensation	6,610	TA17	9,786
State Retirement	5,409	TA18	5,408
Nys Income Tax	3,733	TA21	5,535
Federal Income Tax	15,645	TA22	15,112
Assoc & Union Dues	-8	TA24	
U.S. Savings Bonds	125	TA25	
Social Security Tax	12,338	TA26	18,364
Nyc Income Tax	-112	TA28	19
Guaranty & Bid Deposits	14,352	TA30	-16,281
Bail Deposits		TA35	500
Other Funds (specify)	107,048	TA85	
TOTAL Agency Liabilities	164,547		38,617
TOTAL Liabilities	165,945		43,066
TOTAL Liabilities And Fund Equity	165,945		43,066

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Cash	0	TE200	
TOTAL Cash	0		0
Misc Current Assets	125,342	TE489	120,383
Additional Description Due from other funds			
TOTAL Other	125,342		120,383
TOTAL Assets	125,342		120,383

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable		TE600	784
TOTAL Accounts Payable	0		784
TOTAL Liabilities	0		784
Net Assets-Restricted For Other Purposes	125,342	TE923	119,599
TOTAL Unreserved Fund Balance - Appropriated	125,342		119,599
TOTAL Fund Equity	125,342		119,599
TOTAL Liabilities And Fund Equity	125,342		120,383

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Gifts And Donations	35,802	TE2705	24,936
TOTAL Miscellaneous Local Sources	35,802		24,936
TOTAL Revenues	35,802		24,936
TOTAL Detail Revenues And Other Sources	35,802		24,936

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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Other Culture And Rec, Cont Expend	38,028	TE79894	30,679
TOTAL Other Culture And Rec	38,028		30,679
TOTAL Culture And Recreation	38,028		30,679
TOTAL Expenditures	38,028		30,679
TOTAL Detail Expenditures And Other Uses	38,028		30,679

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(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	127,568	TE8021	125,342
Prior Period Adjustments,inc Fund Eqty		TE8012	
Prior Period Adjustments,dec Fnd Eqty	0	TE8015	
Restated Fund Equity - Beg of Year	127,568	TE8022	125,342
ADD - REVENUES AND OTHER SOURCES	35,802		24,936
DEDUCT - EXPENDITURES AND OTHER USES	38,028		30,679
Fund Equity End of Year	125,342	TE8029	119,599

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(V) DEBT SERVICE

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Cash With Fiscal Agent	0	V223	
TOTAL Cash	0		0
Due From Other Funds	88,289	V391	426,861
TOTAL Due From Other Funds	88,289		426,861
TOTAL Assets	88,289		426,861

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For the Fiscal Year Ending 2005

(V) DEBT SERVICE

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Accounts Payable	0	V600	
TOTAL Accounts Payable	0		0
Accrued Interest Payable	0	V651	
TOTAL Accrued Liabilities	0		0
Due To Other Funds		V630	358,300
TOTAL Due To Other Funds	0		358,300
Bond Interest And Matured Bonds Payable	0	V629	
TOTAL Bond And Long Term Liabilities	0		0
TOTAL Liabilities	0		358,300
Unreserved Fund Balance Unappropriated	88,289	V911	68,561
TOTAL Unreserved Fund Balance - Unappropriated	88,289		68,561
TOTAL Fund Equity	88,289		68,561
TOTAL Liabilities And Fund Equity	88,289		426,861

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(V) DEBT SERVICE

Results of Operation

Code Description	2004	EdpCode	2005
Detail Revenues And Other Sources			
Interest And Earnings	31	V2401	75
TOTAL Use of Money And Property	31		75
Forfeitures of Deposits	38,773	V2620	
TOTAL Fines And Forfeitures	38,773		0
Premium & Accrued Interest On Obligations	45,302	V2710	
TOTAL Miscellaneous Local Sources	45,302		0
TOTAL Revenues	84,106		75
Interfund Transfers	1,385,454	V5031	1,525,404
TOTAL Interfund Transfers	1,385,454		1,525,404
TOTAL Other Sources	1,385,454		1,525,404
TOTAL Detail Revenues And Other Sources	1,469,560		1,525,479

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(V) DEBT SERVICE

Results of Operation

Code Description	2004	EdpCode	2005
Detail Expenditures And Other Uses			
Debt Principal, Serial Bonds	797,800	V97106	755,800
Debt Principal, Installment Bonds	15,000	V97206	
Debt Principal, Bond Anticipation Notes	508,400	V97306	458,300
TOTAL Debt Principal	1,321,200		1,214,100
Debt Interest, Serial Bonds	253,025	V97107	219,339
Debt Interest, Installment Bonds	900	V97207	
Debt Interest, Bond Anticipation Notes	83,330	V97307	111,768
TOTAL Debt Interest	337,255		331,107
TOTAL Expenditures	1,658,455		1,545,207
TOTAL Detail Expenditures And Other Uses	1,658,455		1,545,207

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2004	EdpCode	2005
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	277,184	V8021	88,289
Restated Fund Equity - Beg of Year	277,184	V8022	88,289
ADD - REVENUES AND OTHER SOURCES	1,469,560		1,525,479
DEDUCT - EXPENDITURES AND OTHER USES	1,658,455		1,545,207
Fund Equity - End of Year	88,289	V8029	68,561

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(W) NON-CURRENT GOV LIABILITY

Balance Sheet

Code Description	2004	EdpCode	2005
Assets			
Total Non-Current Govt Liabilities	5,347,180	W129	4,549,600
TOTAL Provision To Be Made In Future Budgets	5,347,180		4,549,600
TOTAL Assets	5,347,180		4,549,600

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2005

(W) NON-CURRENT GOV LIABILITY

Balance Sheet

Code Description	2004	EdpCode	2005
Liabilities And Fund Equity			
Compensated Absences	5,505	W687	
TOTAL Other Liabilities	5,505		0
Due To Employees' Retirement System	36,275	W637	
TOTAL Due To Other Governments	36,275		0
Bonds Payable	5,305,400	W628	4,549,600
TOTAL Bond And Long Term Liabilities	5,305,400		4,549,600
TOTAL Liabilities	5,347,180		4,549,600
TOTAL Liabilities And Fund Equity	5,347,180		4,549,600

VILLAGE OF Irvington
Financial Comments
For the Fiscal Year Ending 2005

(A) GENERAL

Adjustment Reason

Account Code A8015 Prior year's accrual for two months of ERS and PFRS not done needed to be adjusted

(FX) WATER

Adjustment Reason

Account Code FX8015 ADJUSTMENT FOR TWO MONTHS OF RETIREMENT SYSTEM FROM PRIOR YEAR

(G) SEWER

Adjustment Reason

Account Code G8015 ADJUST FOR TWO MONTHS RETIREMENT SYSTEM PRIOR YEAR

(L) LIBRARY

Adjustment Reason

Account Code L8015 ADJUSTMENT TO RECORD TWO MONTHS PRIOR PERIOD ACCRUAL FOR RETIREMENT
EXPENSE

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2005000003	EDPCODE	Amount
Month and Year of Issue		10/6/2004
Purpose of Issue		Various
Current Interest Rate		1.8400
Outstanding Beginning of Year	2P18661	
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	176,900
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	
Outstanding End of the Fiscal Year	2P18667	176,900
Final Maturity Date		10/6/2005
Bond Anticipation Note No. 2004000002	EDPCODE	Amount
Month and Year of Issue		10/15/2003
Purpose of Issue		R SYSTEM MAPPING
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18661	30,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	30,500
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		10/15/2004
Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		30,500
Issued During Fiscal Year		176,900
Paid During Fiscal Year		30,500
Outstanding End of Year		176,900
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2003000010	EDPCODE	Amount
Month and Year of Issue		10/15/1996
Purpose of Issue		General
Current Interest Rate		4.7600
Outstanding Beginning of Year	2P18671	67,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	14,000
Outstanding End of the Fiscal Year	2P18677	53,000
Final Maturity Date		6/15/2006
Bond No. 2003000012	EDPCODE	Amount
Month and Year of Issue		12/1/1998
Purpose of Issue		General
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18671	1,165,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	198,000
Outstanding End of the Fiscal Year	2P18677	967,500
Final Maturity Date		6/1/2009
Bond No. 2003000014	EDPCODE	Amount
Month and Year of Issue		12/15/2001
Purpose of Issue		General
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18671	291,800
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	49,700
Outstanding End of the Fiscal Year	2P18677	242,100
Final Maturity Date		6/15/2016
Total Bond		Amount
Outstanding Beginning of Year		1,524,300
Issued During Fiscal Year		0
Paid During Fiscal Year		261,700
Outstanding End of Year		1,262,600

0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Water and Other Purposes Exempt From Constitutional Debt Limit

Revenue Anticipation Note No. 2005000004	EDPCODE	Amount
Month and Year of Issue		5/11/2005
Purpose of Issue		Grant Receivable
Current Interest Rate		2.5300
Outstanding Beginning of Year	2P18621	
Issued During the Fiscal Year		
(do not include renewals here)	2P18623	415,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18625	
Outstanding End of the Fiscal Year	2P18627	415,000
Final Maturity Date		12/30/2005
Total Revenue Anticipation Note		Amount
Outstanding Beginning of Year		0
Issued During Fiscal Year		415,000
Paid During Fiscal Year		0
Outstanding End of Year		415,000

0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Water and Other Purposes Exempt From Constitutional Debt Limit

Tax Anticipation Note No. 2005000005	EDPCODE	Amount
Month and Year of Issue		5/31/2005
Purpose of Issue		Tax Anticipation
Current Interest Rate		2.6100
Outstanding Beginning of Year	2P18611	
Issued During the Fiscal Year		
(do not include renewals here)	2P18613	2,000,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18615	
Outstanding End of the Fiscal Year	2P18617	2,000,000
Final Maturity Date		12/30/2005
Total Tax Anticipation Note		Amount
Outstanding Beginning of Year		0
Issued During Fiscal Year		2,000,000
Paid During Fiscal Year		0
Outstanding End of Year		2,000,000

0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2004000005	EDPCODE	Amount
Month and Year of Issue		10/15/2003
Purpose of Issue		various
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18761	1,904,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	1,904,500
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		10/15/2004
Bond Anticipation Note No. 2004000004	EDPCODE	Amount
Month and Year of Issue		12/17/2003
Purpose of Issue		Open Space Acquisition
Current Interest Rate		1.3100
Outstanding Beginning of Year	2P18761	850,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	850,000
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		7/1/2004
Bond Anticipation Note No. 2003000003	EDPCODE	Amount
Month and Year of Issue		10/17/2002
Purpose of Issue		Various
Current Interest Rate		1.6466
Outstanding Beginning of Year	2P18761	1,198,100
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	1,198,100
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		10/15/2004
Bond Anticipation Note No. 2005000002	EDPCODE	Amount
Month and Year of Issue		10/6/2004
Purpose of Issue		Various
Current Interest Rate		1.8400
Outstanding Beginning of Year	2P18761	
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	4,972,600
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	4,972,600
Final Maturity Date		10/6/2005

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2005000001	EDPCODE	Amount
Month and Year of Issue		7/1/2004
Purpose of Issue		Open Space Acquisition
Current Interest Rate		1.9100
Outstanding Beginning of Year	2P18761	2,700,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	2,700,000
Final Maturity Date		7/1/2005
Bond Anticipation Note No. 2003000001	EDPCODE	Amount
Month and Year of Issue		7/1/2002
Purpose of Issue		Open Space Acquisition
Current Interest Rate		.9800
Outstanding Beginning of Year	2P18761	2,800,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	2,800,000
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		7/1/2004
Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		9,452,600
Issued During Fiscal Year		4,972,600
Paid During Fiscal Year		6,752,600
Outstanding End of Year		7,672,600
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000013	EDPCODE	Amount
Month and Year of Issue		12/1/1998
Purpose of Issue		General
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18771	129,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	22,000
Outstanding End of the Fiscal Year	2P18777	107,500
Final Maturity Date		6/1/2009
Bond No. 2003000011	EDPCODE	Amount
Month and Year of Issue		10/15/1996
Purpose of Issue		General
Current Interest Rate		4.7600
Outstanding Beginning of Year	2P18771	183,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	61,000
Outstanding End of the Fiscal Year	2P18777	122,000
Final Maturity Date		6/15/2006

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2005

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2003000015	EDPCODE	Amount
Month and Year of Issue		12/15/2001
Purpose of Issue		General
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18771	3,468,600
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	411,100
Outstanding End of the Fiscal Year	2P18777	3,057,500
Final Maturity Date		6/15/2016
Total Bond		Amount
Outstanding Beginning of Year		3,781,100
Issued During Fiscal Year		0
Paid During Fiscal Year		494,100
Outstanding End of Year		3,287,000

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		14,788,500
Issued During Fiscal Year		7,564,500
Paid During Fiscal Year		7,538,900
Outstanding End of Year		14,814,100

VILLAGE OF Irvington
Maturity Schedule
For the Fiscal Year Ending 2005

VILLAGE OF Irvington
Schedule of Securities for Collateralization
For the Fiscal Year Ending 2005

General Municipal Law, Section 10 as amended by chapter 708 Laws of 1992 lists the types of securities which may be pledged for collateralization. Please click in the response box next to the type(s) of securities used by banks as collateral for your deposits.

- Yes 1. Obligations issued by the United States of America, an agency thereof or a United States sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.
2. Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development
3. Obligations partially insured or fully guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or
- Yes 4. Obligations issued or fully insured or guaranteed by this state, obligations by a municipal corporation, school district or district corporation of this state or obligations of any public benefit corporation which under a specific state statute may be accepted as security for deposit of public moneys.
- Yes 5. Obligations issued by states (other than this state) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
6. Obligations of Puerto Rico rated in one of three highest rating categories by at least one nationally recognized statistical rating organization.
- Yes 7. Obligations of counties, cities, and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- Yes 8. Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
9. Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.
- Yes 10. Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are pledged.
- Yes 11. Zero-coupon obligations of the United States government marketed as "Treasury Strips".
12. Letters of Credit.
13. Surety bonds.

VILLAGE OF Irvington
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2005

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$1,930,387.00
Time Deposits	9Z2021	\$0.00
Total		\$1,930,587.00
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$355,570.00
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Irvington
Investment Certification
For the Fiscal Year Ending 2005

DEFINITIONS:

Repurchase Agreement - A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

Reverse Repurchase Agreement - An agreement in which a broker-dealer or financial institution (buyer-lender) transfers cash to a government entity (seller-borrower); the entity transfers securities to the broker-dealer or financial institution and promises to repay the cash plus interest in exchange for the same securities or different securities.

	<u>RESPONSE</u>
1) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes
2) The following investments are permitted by your investment policy.	
* Obligations of the UNITED STATES	Yes
* Obligations of the U.S. Government Agencies, guaranteed by the UNITED STATES Government	Yes
* Obligations of the STATE of NEW YORK	Yes
* Obligations of other NEW YORK STATE Local Governments	Yes
* Other	Yes
3) Do you engage in reverse repurchase agreements?	No
4) Are Repurchase Agreements authorized by your investment policy?	No

Name: Edward J. Ritter
Title: Deputy Clerk-Treasurer
Phone Number: (914) 591-7070

VILLAGE OF Irvington
Bank Reconciliation
For the Fiscal Year Ending 2005

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
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VILLAGE OF Irvington
Local Government Questionnaire
For the Fiscal Year Ending 2005

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited?	<u>Yes</u>
If not, are you planning on having an audit conducted?	<u> </u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u> </u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Does your municipality have access to the internet?	<u>Yes</u>
Does your municipality have an official E-mail address?	<u>Yes</u>
If yes, what is it?	<u>OFFICE@IRVINGTONNY.GOV</u>
Does the chief fiscal officer have a separate E-mail address?	<u>Yes</u>
If yes, what is it?	<u>LSCHOPFER@IRVINGTONNY.GOV</u>
Do you have a web site?	<u>Yes</u>
If yes, what is the official address of the web site for your municipality?	<u>http://www.irvingtonny.gov</u>

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Lawrence Schopfer, hereby certify that I am the Chief Fiscal Officer of the Village of Irvington, and that the information provided in the annual financial report of the Village of Irvington, for the fiscal year ended 05/31/2005, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Village of Irvington, and adopted by me as my signature for use in conjunction with the filing of the Village of Irvington's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Irvington's annual financial report for the fiscal year ended 05/31/2005 and filed by means of electronic data transmission.

Edward Ritter
Name of Report Preparer if
different than Chief Fiscal Officer

(914) 231-3020
Telephone Number

11/29/2005
Date of Certification

Lawrence Schopfer
Name

Clerk-Treasurer
Title

85 Main Street, Irvington, NY 10533
Official Address

(914) 591-7070
Official Telephone Number

VILLAGE OF Irvington
Supplemental Section Comments
For the Fiscal Year Ending 2005